

SINGLE BUSINESS TAX CAPITAL ACQUISITION ADJUSTMENT

**C-8000D
1998**

This form is issued under authority of P.A. 228 of 1975.
See instruction booklet for filing guidelines.

1 Name	2 Federal Employer ID No. (FEIN) or TR No.
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PART 1: CAPITAL ACQUISITION DEDUCTION

3. Enter all eligible depreciable real and personal property **located in Michigan** that was acquired during the tax year. Also enter all mobile tangible assets acquired during the tax year. **Do not enter** any real or tangible property other than mobile tangible assets **not located in Michigan**.

a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Tax Year

4. Total column 3d 4.00
If you did not have property moved into Michigan during the tax year, enter the amount from line 4 on line 7.

5. Enter all eligible depreciable real and personal property acquired in a tax year beginning after December 31, 1996 for use outside of Michigan that was **transferred into Michigan** during the tax year. Do not include mobile tangible assets.

a Description	b Location	c Date Physically Located in Michigan	d Federal Adjusted Basis as of Date Moved

6. Total column 5d 6.00

7. Total eligible depreciable real and personal property

Add lines 4 and 6, column d. If you are not taxable in another state, enter the amount from line 7 on form C-8000, line 35. If you are subject to apportionment complete line 8

7.00

8. **Apportioned capital acquisition deduction.** Multiply line 7 by the percentage from C-8000H, line 16 or 19 (whichever applies). Enter here and on form C-8000, line 35

8.00

9. Enter the total cost paid or accrued of all depreciable real and personal property located **everywhere** that was acquired during the tax year (authorized under MCL 208.80(3))
(Do not use this figure on form C-8000, line 35)

9.00

**PART 2****RECAPTURE OF CAPITAL ACQUISITION DEDUCTION**

10. Enter all depreciable **real property located in Michigan** that was sold or otherwise disposed of during the tax year. Include property acquired on or after January 1, 1976 and in tax years beginning before October 1, 1989.

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (Loss)

11. Total columns 10e and 10f* 11. _____
12. **Adjusted Proceeds.** If line 11f is a gain, subtract it from 11e. If line 11f is a loss, add it to 11e 12. .00
If taxable in another state, complete lines 13 and 14; otherwise, go to line 15.
13. Apportioned gains or (losses). Multiply line 11f by the percentage from C-8000H, line 16 or line 19, whichever applies 13. .00
14. Apportioned Adjusted Proceeds. If line 13 is a gain, subtract it from 11e. If line 13 is a loss, add it to 11e..... 14. .00

PART 3

15. Enter all depreciable **personal property** that was sold or otherwise disposed of during the tax year. Include property acquired on or after January 1, 1976 and in tax years beginning before October 1, 1989.

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (Loss)

16. Total columns 15e and 15f* 16. _____
17. **Adjusted Proceeds.** If line 16f is a gain, subtract it from 16e. If line 16f is a loss, add it to 16e 17. .00
If taxable in another state, complete line 18; otherwise go to line 19.
18. Apportioned Adjusted Proceeds. Multiply line 17 by the percentage from C-8000H, line 23 18. .00

PART 4

19. Enter all depreciable **real and personal property** that was sold or otherwise disposed of during the tax year. Include property acquired in tax years beginning after September 30, 1989 and before January 1, 1997. Also include real and personal property acquired in tax years beginning after December 31, 1996 and located in Michigan, or moved into Michigan after acquisition. Also enter all mobile tangible assets acquired in tax years beginning after December 31, 1996.

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (Loss)

20. Total columns 19e and 19f* 20. _____
21. **Adjusted Proceeds.** If line 20f is a gain, subtract it from 20e. If line 20f is a loss, add it to 20e 21. .00
If taxable in another state, complete line 22; otherwise go to line 23
22. Apportioned Adjusted Proceeds. Multiply line 21 by the percentage from C-8000H, line 16 or 19 22. .00

PART 5

23. Enter all depreciable **real and personal property** transferred outside Michigan, other than mobile tangible assets, acquired in tax years beginning after December 31, 1996 that were eligible for a capital acquisition deduction.

a Description	b Location	c Date Acquired	d Date Transferred	e Adjusted Federal Basis

24. Total column 23e 24. .00
25. Apportioned total federal basis. Multiply line 24 by the percentage from C-8000H, line 16 or 19, whichever applies 25. .00

PART 6

26. **TOTAL RECAPTURE of Capital Acquisition Deduction.** Add lines 12, 17, 21 and 24 OR lines 14, 18, 22 and 25, whichever apply. Enter here and on C-8000, line 36, C-8044 line 9 or C-8030, line 5 26. .00

***A loss on line 11, 16 or 20 column f will increase the recapture.**